

INSTRUCTIONS FOR FILING A CLAIM FOR EXCESS PROCEEDS

The California Revenue and Taxation Code, Section 4675, states in part (paraphrased):

For the purposes of this article, parties of interest and their order of priority are:

- (a) First, lien holders of record prior to the recordation of the tax deed to the purchaser, in the order of their priority.
- (b) Then, any person with title of record to all or any portion of the property prior to the recordation of the tax deed to the purchaser. In the event that a person with title of record is deceased at the time the distribution of excess proceeds, the heirs may submit an affidavit pursuant to Chapter 3 (commencing with section 13100) of Part 1 of Division 8 of the Probate Code to support their claim for excess proceeds.
- (c) A party of interest in the property at the time of the sale may assign his or her right to claim the excess proceeds only by a dated, written instrument that explicitly states that the right to claim the excess proceeds is being assigned, and only after each party to the proposed assignment has disclosed to each other party to the proposed assignment all facts of which he or she is aware relating to the value of the right that is being assigned (§4675).

If you believe you qualify as a party of interest in the sale of tax-defaulted property described on the enclosed claim hereof, please fill out the claim form stating how you have determined your status as a party of interest. If you need help in filling out the form, please contact our office by telephone at (619) 531-4909 or (619) 531-5708.

You must attach original supporting documents to verify your claim as follows:

- 1) In reference to §4675 (a) above, Trust Deed beneficiaries must submit the original promissory note, trust deed and any assignments to evidence the lien or security interest, along with an accounting statement setting forth the original amount of the lien and charges that accrued, the total amount of payments received reducing the original amount of the lien, and the amount that was still due and payable as of the date of the sale of the tax-defaulted property by the tax collector. If you are a judgment creditor or other type of lienholder, you also must submit an accounting statement setting forth the original amount of the lien, the total amount of payments received reducing the original amount of the lien and charges that accrued, and the amount that was still due and payable as of the date of the sale of the tax-defaulted property by the tax collector. In addition, judgment creditors must also submit verifiable proof that the judgment debtor is the person(s) who possessed record ownership of the property sold at the tax sale.
- 2) In reference to §4675 (b) above, you must submit original recorded documents (e.g., deed, death certificate, court order, etc.) supporting your claim. You must also submit a notarized verification that you are the person named in the document where you acquired title and provide photo proof of identity (i.e. current driver's license, visa, passport etc.). You should also submit supporting documentation such as utility payments, property improvement/repair receipts and other such types of documents to prove your claim. If you are claiming as an heir pursuant to Chapter 3 of the Probate Code, in addition to the above required documentation, you must also submit a properly completed Affidavit and a notarized verification of proof of identity. In addition, you may be required to provide the Will, Trust, and/or Probate documents to verify the heirs to estate and the interest each heir has in the property/assets of estate.
- 3) In reference to §4675 (c) above, you must submit, in addition to the proof required of lienholders and persons with title of record, proof in the form of a verified affidavit executed by all parties to the assignment, that the amount of excess proceeds has been disclosed to the party of interest and that the party of interest has been advised of his or her right to file a claim for the excess proceeds on his or her own behalf (§4675).

PLEASE NOTE:

Claims will be processed after one year has passed from the date of the recording of the deed to the purchaser. NO EXCEPTIONS. In order for a claim to receive consideration the completed claim must be received PRIOR TO THE EXPIRATION OF ONE YEAR from the date of the recording of the Tax Deed to the Purchaser-At-Sale. Following review of all claims received for a property sold at tax sale that had excess proceeds, the claim will either be approved or denied. The Treasurer-Tax Collector will notify you of the action taken. Should the claim be approved a county warrant as payment for the amount awarded will be issued after 90 days from the date of the Award Letter to Claimants.

Mail Completed Claim Forms To:

DAN MCALLISTER
SAN DIEGO COUNTY TREASURER-TAX COLLECTOR
ATTN: SPECIAL FUNCTIONS DIVISION-TAX SALES SECTION
1600 PACIFIC HIGHWAY, ROOM 162
SAN DIEGO, CA 92101-2477